--- 18 Cigarettes - Tall Format - Series “C” – used by “Macdonald Tobacco” - 1939-42 ---

When the wartime Budget of September 1939 increased the excise duty on *small cigarettes* from $ 4.00 to $ 5.00 per thousand the manufacturers, attempting to maintain a 20¢ price, reduced the *regular* brand twenty cigarette package to eighteen. “Macdonald Tobacco” had introduced the *tall format* Series “C” imperforate by October 1939. The hidden letters “B-K” indicate that the die had been approved for BABN in mid-1935, since the eighteen cigarette size had been a production item in the early 1930’s.

The collection ***does not contain*** a copy of **RC-454** - the *tall format* “Macdonald Tobacco” 13 mm. violet mimeographed overprint of **18** on the Series “C” 20 cigarettes stamp - **WANTED!** I presume that this was used in September 1939.

When the Budget of June 1940 increased the excise duty on *small cigarettes* from $ 5.00 to $ 6.00 per thousand, the manufacturers restored twenty-five cigarettes at 30¢ per pack for sale *across Canada*, and re-introduced the twenty cigarette pack for 25¢. The sale of eighteen cigarettes ceased.

However on July 1st 1940, the Province of Quebec imposed a flat 10% tobacco tax. This would have meant an added 3¢ tobacco tax on the 30¢ twenty-five cigarette package for a retail price of 33¢. To answer Quebec complaints about the odd-cent pricing, and to maintain their 30¢ price on the pack, early in 1941, the manufacturers resumed production of twenty-two cigarettes for 30¢, and introduced a smaller eighteen cigarettes for sale *within Quebec* at 25¢.

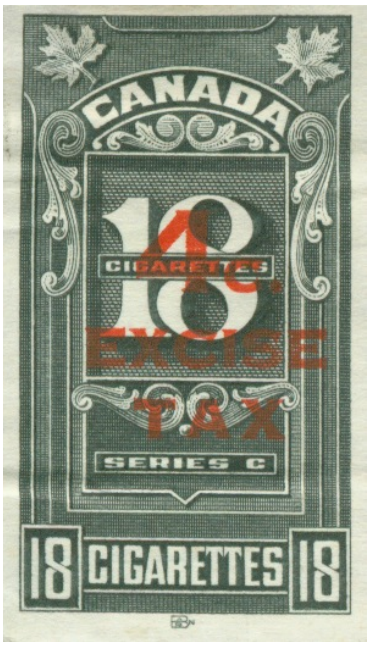
--- ★RC-384 - the mimeographed cancellation reads vertically down - 23 copies to date ---

★RC-384 - 18 cigarettes, imperf, mimeographed **1-10-D / 10-39** by “Macdonald Tobacco” in October 1939

[★RC-384]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1939	---	---	---	---	---	---	---	---	---	**10-39**	**11-39**	---
1940	---	---	---	---	---	---	**7-40**	**8-40**	**9-40**	**10-40**	**11-40**	---
1941	---	**2-41**	**3-41**	**4-41**	**5-41**	**6-41**	---	**8-41**	**9-41**	**10-41**	**11-41**	**12-41**
1942	**1-42**	**2-42**	**3-42**	**4-42**	**5-42**	**6-42**	---	---	---	---	---	---

--- 18 Cigarettes - BABN's surcharge for the June 1942 Budget - as used by "Macdonald Tobacco" ---

When the Budget of June 23rd 1942, under the "Special War Measures Act", imposed an excise tax of 1¢ per five cigarettes or fraction thereof, BABN surcharged sheets of the imperforate tall format eighteen cigarettes stamp with their three-line 6 and 3 mm. Gothic **4c. / EXCISE / TAX** as **C-485**.



★**RC-645** - **4c. / EXCISE / TAX** on 18 cigarettes, imperf,
the BABN 6 and 3 mm. red Gothic surcharge of **RC-384** for the June 1942 Budget

---

The use of date coding by Macdonald Tobacco ceased in July 1942. The cancellation collection ***does not contain*** a copy of **RC-645** coded by "Macdonald Tobacco". Undoubtedly they used the stamp since when the Budget of March 3rd 1943 doubled the excise tax, they re-surcharged their *on-hand* sheets of **RC-645** in dark blue ink with a 5 mm. Gothic **8c.** above a pair of horizontal ***unequal*** length 4 and 8 mm. *killer bars* as **RC-709 - WANTED!**

Lee Brandom *does not record* an ***equal bar*** version of **RC-709** which would have been used for surcharges made on sheets obtained post-Budget, which probably indicates that "Macdonald Tobacco" was then using **RC-790** - the 1943 BABN general distribution 6 and 3 mm. Gothic **8c. / EXCISE / TAX** surcharge.

Accounting procedures had changed in 1943 and Ottawa now supplied stamps on demand, with payment being made by the end of the subsequent month for stamps requisitioned in the previous month. Thus there was no incentive to make company surcharges and unnecessary company re-surcharges. Probably at Budget time Ottawa simply returned their sheets of the 1942 tall form **4c. / EXCISE / TAX** surcharged **RC-633** to BABN for re-surcharging as **RC-742 -** the **8c.** over **4c. / EXCISE / TAX** on 18 cigarettes.

File path is [c:\ MS - STAMPS \ RC_STAMPS \ 1935 - Series C \ 18 cigarettes \ 1-10D - tall],
In MS Word 2007 for Windows 7,
Formatted for a HP CP 1525 Laser Jet,
December 21st 2013, JBH